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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Brent C. Abraham, et al.
Application No. : 09/866,544
Filing Date : May 25, 2001
Title : Apparatus, Systems and Methods for
Transacting and Managing Like-Kind Exchanges
Grp./Div. : 3693
Examiner : Patel, Jagdish
Docket No. : PELK0002/MRK

**CORRECTIVE CLAIM AMENDMENT WITH PAYMENT OF ISSUE FEE AND
CLARIFICATION REGARDING ALLOWED CLAIMS**

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

140 S. Lake Ave., Suite 312
Pasadena, CA 91101
March 28, 2008

Commissioner:

In preparation for payment of the Issue Fee for the above-identified case, a minor referential error in allowed Claim 134 was noticed. An amendment to allowed Claim 134 is respectfully submitted herewith to correct the minor referential error; no new matter has been added.

The Notice of Allowability stated that Claims 3-44 and 133-174 have been allowed. However, Claims 6 and 10 had previously been cancelled. A Supplemental Notice of Allowability has now been received that clarifies that Claims 3-5, 7-9, 11-44 and 133-174 have been allowed.

A complete listing of the Claims, including the above-mentioned corrective amendment to allowed Claim 134, is provided below.

Payment of the issue fee for the above-identified application is being made concurrently herewith.

Amendments to the Claims are reflected in the **Listing of Claims** that begins on page 2 of this paper.

Remarks begin on page 27 of this paper.